

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 176 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ANDREE, KEVIN 10 ARROWOOD DRIVE HAMILTON, NJ 08690	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21373	\$33,836.00
2	ANDREWS, COLLETTE 710 VALLEY STREET MAPLEWOOD, NJ 07040	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	36944	\$14,261.00
3	ASHE, KATHLEEN M 219 TRENTON BLVD SEA GIRT, NJ 08750		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12143	\$11,500.00
4	BAER, NORBERT 194 ASCAN AVENUE FOREST HILLS, NY 11375		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28086	Undetermined
5	BAXTER, SUSAN EVELYN 8 EXETER MEWS LONDON, SW61PW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/25/2009	3016	\$28,007.27
6	BRAND, JAMES G. 375 BLYTHE ROAD RIVERSIDE, IL 60546	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13045	\$11,119.00
7	BRANDT, GARY G. 12353 SOUTHHAMPTON DRIVE BISHOPVILLE, MD 21813	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17843	\$1,713,462.00
8	BRAY, ANTHONY 13 CO-OPERATIVE ST SPRINGHEAD LANCS OLDHAM, OL45TH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24453	\$851,000.00
9	BRENNAN, TERRY PEAR TREE LODGE, BLACKNESS LANE WOKING SURREY, GU22 7SB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12235	\$84,000.00

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10	BROWN, MELVILLE M. JR. 9516 FAIRCREST DRIVE DALLAS, TX 75238	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9856	\$15,504.92
11	BUTTON, JEAN C. FLAT 1, 22 HERMON HILL WANSTEAD LONDON, E11 2AP UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11516	\$21,296.00
12	CALUS, DENISE 9 CLYDE CRESCENT UPMINSTER ESSEX, RM14 1SS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12974	\$13,096.34
13	CANTELUPE, JAMES 1822 NORTH FREMONT CHICAGO, IL 60614	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13294	\$370,896.09
14	CARAFI, PEDRO AV. URUGUAY 3241 UF 35 SAN FERNANDO (1644) BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24299	\$145,122.97
15	CARLOS, BONZON 260 WEST 54TH ST. APT 45E NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7289	\$152,059.06
16	CARLSON, RAYMOND M. 59 LONGVIEW ROAD PORT WASHINGTON, NY 11050		Lehman No Case Asserted/All Cases Asserted	08/10/2009	7800	\$66,309.32
17	CARTIER, ANNE MICHELE 16-16 160TH STREET WHITESTONE, NY 11357		Lehman No Case Asserted/All Cases Asserted	09/21/2009	20278	\$6,721.00

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18	CASRIEL, LYLE 2 FIFTH AVENUE, APT. 5G NEW YORK, NY 10011	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2212	\$8,995.56
19	CHASE, LANDRETH PO BOX 426 LOCUST VALLEY, NY 11560	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	8013	\$3,780,043.00
20	CHIPMAN, SANDS 5635 SOUTHWESTERN DALLAS, TX 75209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30743	\$66,777.64
21	CHRISTOPHER, STEVENS 17310 HALEY FALLS LANE HOUSTON, TX 77095	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7230	\$80,000.00
22	COHEN, MICHAEL C 9 MEADOWS WOODS ROAD LAKE SUCCESS, NY 11020	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30001	\$100,945.71
23	COHEN, PABLO ORTIZ DE OCAMPO 2655 PISO 7 DTO 1 BUENOS AIRES, 1425 ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25424	\$6,179.58
24	CONNOLLY, THOMAS J. 3545 BRIDLE CREEK DRIVE SUWANEE, GA 30024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/06/2009	5129	\$128,761.00
25	CONNOLLY, THOMAS J. 3545 BRIDLE CREEK DRIVE SUWANEE, GA 30024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/06/2009	5130	\$7,694.00
26	COQUIS POWER, LAURA FORMERLY LAURA STILLMAN FLAT 6, 1A GROSVENOR GARDENS LONDON, SW1 0BD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	08/10/2009	7843	\$115,845.41

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
27	D'ALOIA, LOUIS 268 FERNHEAD AVE MONROE TOWNSHIP, NJ 08831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/03/2009	10193	\$15,080.12
28	DA SILVA, ANTONIO R. 3 TAMARA CT CENTEREACH, NY 11720	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17311	\$23,002.00
29	DELMONTE, GREGORY 5 SADDLE BROOK DR HO HO KUS, NJ 07423-1315	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25494	\$288,903.67
30	DONOFRIO, JAMES 21 PENBROOK LOOP STATEN ISLAND, NY 10309		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15585	\$1,232.00
31	DUDA, MICHAEL 380 92ND ST. APT. D9 BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31872	\$1,091.38
32	FOSTER, BENJAMIN 814 TULIP LN NAPERVILLE, IL 60540-7333	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19196	\$20,744.46
33	FU, TIANNA 25 COUNTY CENTER ROAD APT A-12 WHITE PLAINS, NY 10607	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28742	\$19,568.00
34	GASPARRO, PAUL 105 STUYVESANT AVE RYE, NY 10580	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/30/2009	2335	\$900,568.01
35	GILFENBAUM, AMY S 2 HORATIO ST. APT.5L NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13970	\$51,750.31
36	GLADSTONE, ABBEY H. 9130 BAYBURY LN WEST PALM BCH, FL 33411-1890	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	12660	\$482,241.44

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OMNIBUS OBJECTION 176 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
37	GOODWYN, RICHARD B. JR. 8 NORTH ROHALLION DRIVE RUMSON, NJ 07760	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/24/2009	9112	\$6,483.21
38	GRAVES, JOSEPH T. 28940 N SKYCREST DR. MUNDELEIN, IL 60060		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25560	\$355,495.00
39	GREENSPAN, NEIL 200 RIVERSIDE BLVD APT 4M NEW YORK, NY 10069	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16225	\$18,677.33*
40	GREGORY, JOSEPH 26 LLOYD HAVEN DRIVE HUNTINGTON, NY 11743	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/29/2009	4645	\$232,999,548.71
41	GUERRON, JORGE 3 TUDOR PLACE MANALAPAN, NJ 07726	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17310	\$8,836.00
42	HALLS, DEBORAH G. 32 KIMBERLEY ROAD WALTHAMSTOW, E17 5EE UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/20/2009	8820	\$741.00
43	HOLLAND, ROBERT L. 176 ROUND HILL RD GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/21/2009	8969	\$706,200.00
44	HORNE, CATHY 3510 GARDEN MIST CIR AUBURN, GA 30011-2375	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18309	Undetermined
45	HUIDOBRO, JORGE MARIANO DEL ARCA 249 SAN FERNANDO - 1646 BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22268	\$12,866.18

* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
46	JOHNSON, BENJAMIN P. 820 WEST OAKDALE #1 CHICAGO, IL 60657	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13292	\$7,762.50
47	JUNDANIAN, GREGORY 56 GLENRIDGE ROAD DEDHAM, MA 02026		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16239	\$73,305.00
48	KARETSKY, MARC I. 435 EAST 57TH STREET 8A NEW YORK, NY 10022	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29888	\$310,747.00
49	KENNEDY, KATHRYN 3030 N. CLIFTON AVE. CHICAGO, IL 606		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12151	\$39,535.13
50	KHER, YOGESH 10 HASKEL DRIVE PRINCETON JUNCTION, NJ 08550		Lehman No Case Asserted/All Cases Asserted	01/30/2009	2229	\$31,136.00
51	KIEN KOTCHER, LAURI 250 EAST 87TH ST, APT 16F NEW YORK, NY 10128	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/10/2009	2684	\$2,066.06
52	KOLLYDAS, PETER 28 COLERIDGE DR MARLBORO, NJ 07746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6499	\$29,251.00
53	KOLLYDAS, PETER 28 COLERIDGE DR MARLBORO, NJ 07746	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/28/2009	6501	\$7,130.00
54	KONNO, KENJI 6-18-2-801 SHIMOUMA SETAGAYAKU TOKYO, JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/01/2009	4680	\$311,961.99
55	LAMAR, MARIO 21 PRINCESS COURT STAMFORD, CT 06903	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/06/2009	7467	\$150,089.32

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56	LAURIE, KEVIN 90 ARRANDALE ROAD ROCKVILLE CENTRE, NY 11570	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18191	\$542,738.14
57	LAURINO, JOHN 2360 LINDENMERE DRIVE MERRICK, NY 11566		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15274	\$65,426.73
58	LEACH, EVERETT 125 QUEENS AVENUE ELMONT, NY 11003		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31669	\$37,923.07
59	LEE, JOHN DONG HYUN 2-1002 SEOCHO SAMSUNG GARDEN SUITE SEOCHO-DONG 1326, SEOCHO-GU SEOUL, KOREA, REPUBLIC OF		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12059	\$18,077.79
60	LEE, MICHAEL 47 AMAGANSETT DRIVE MORGANVILLE, NJ 07751	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/13/2009	8219	\$1,050.00
61	LEE, PETER C. 1512 ISABELLA ST WILMETTE, IL 60091	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14857	\$7,852.75
62	LEVENTANT, LILIYA 74 OTTAWA RD S MARLBORO, NJ 07746-1246		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27957	\$14,393.00
63	LEVY, DORIAN A 25 W 75TH STREET APT 3B NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29469	\$67,251.37
64	LUCAS, JEROME D. 87 WHITE HILL ROAD COLD SPRING HARBOR, NY 11724	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29546	\$101,791.52

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65	LUGTU, JONATHAN 142 BREWSTER AVE PISCATAWAY, NJ 08854-2229	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	21371	\$6,752.00
66	MACDONALD, ROBERTO JUAN IBERA 164 1609 BOULOGNE PROVINCIA DE BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25551	\$17,699.20
67	MAITIN, ROBERT 121 FOREST DR. SHORT HILLS, NJ 07078	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/04/2009	4766	\$171,096.97
68	MANCILLA, DAVID H 11 GUINEA HOLLOW ROAD LEBANON, NJ 08833		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30390	\$211,326.95
69	MANNING, MARJORIE R. 511 E SADDLE RIVER RD. RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/13/2009	2831	\$536,095.22
70	MCCLELLAN, RYAN 444 HERMOSA AVENUE, #101 HERMOSA BEACH, CA 90254	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18225	\$55,014.47
71	MCGREGOR, FRANK 10 LEE COURT PLAINSBORO, NJ 08536	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/02/2009	10116	\$45,938.00
72	MCLAUGHLIN, MARY D 84 BASEVI WAY GREENWICH REACH LONDON, SE8 3JS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/21/2009	8907	\$16,049.00
73	MCMAHON, JOANNE PATRICIA 7B, 22 EAST 36TH STREET NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28277	\$189,412.08

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74	MEEK, MARY 4043 FAIRWAY DRIVE WILMETTE, IL 60091		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32396	\$5,700.00*
75	MERRIMAN, HUW W. WELLBROOK HOUSE FIR TOLL ROAD MAYFIELD, TN20 6NF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	26033	Undetermined
76	MERRIMAN, SHAWNDA D. 567 KRYPTONITE DR. CASTLE ROCK, CO 80108	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	7457	\$6,120.36
77	MICHAEL, RONEMOUS 5215 LACREEK LANE SPRING, TX 77379	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/31/2009	6847	\$60,000.00
78	MILLER, CHRISTINA X. 100 DUDLEY STREER APT 2341 JERSEY CITY, NJ 07302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31196	\$23,633.00
79	MORAN, BRIAN M. 139 S TRYON ST UNIT 4B CHARLOTTE, NC 202022142		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32310	\$150,000.00
80	MULLER, ERIK W. 137 WOOSTER ST. APT 5A NEW YORK, NY 10012	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/24/2009	6138	\$208,658.51
81	MURPHY, KEVIN C. 4 ATHERTON RD WINCHESTER, MA 01890	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/31/2009	9768	\$138,639.63
82	MURRAY, BRYAN J. 243 N. PLEASANT AVE. RIDGEWOOD, NJ 07450	08-13555 (JMP)	Lehman Brothers Holdings Inc.	05/14/2009	4331	\$86,103.00

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83	NAJAR, JOSEF 36 EAST 72ND STREET NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18910	\$6,363.69
84	NANGIA, SAMIR 245 E 24TH ST APT 5G NEW YORK, NY 10010-3825		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14308	\$218,399.00
85	NICORA, GUSTAVO FEDERICO GUIDO 1612 PISO 13 1016 BUENOS AIRES, ARGENTINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22743	\$19,162.04
86	O'HARA, EMMETT 32 WEST LANE BAY SHORE, NY 11706		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27281	\$143,482.33
87	O'KEEFE, SEAN B. 660 SHERWOOD RD HO HO KUS, NJ 07423	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	14649	\$202,434.59
88	ORLOSKY, JASON 25 GLENBROOK ROAD, APT. 606 STAMFORD, CT 06902	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26119	\$3,864.00
89	OWEN, KEVIN HUGH 1451 MOUNTAIN BLVD OAKLAND, CA 94611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	06/03/2009	4754	\$420,549.00
90	PAGDIWALLA, ASHA 169 E 88TH STREET APT 4 NEW YORK, NY 10128		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30078	\$7,475.01
91	PALCHYNSKY, JOHN N. 32 HILLDALE ROAD PINE BROOK, NJ 07058	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34713	\$36,447.00
92	PETTIT-BREINGAN, LARA 7A LOCUST LANE HUNTINGTON, NY 11743	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31712	Undetermined

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93	PUSKULDJIAN, PAUL A. 50 ROOSEVELT AVE GLEN HEAD, NY 11545	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/22/2009	5858	\$120,809.00
94	RAFFAELE, DIANE 144 E 84TH STREET APT 6G NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/26/2009	9409	\$7,751.00
95	RODRIGUEZ, JUAN LIDO 30 MADRID, 28043 SPAIN		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22754	\$144,000.00
96	RODRIGUEZ-COLON, ELIZABETH URB, DOS PINOS 784 CALLE LINCE SAN JUAN, PR 00923	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34490	Undetermined
97	RODRIGUEZ-GENTA, IGNACIO MARTIN MALAVAR 976 1632 VICENTE LOPEZ BUENOS AIRES, ARGENTINA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24437	\$43,459.00
98	SAHLMAN, WILLIAM W. 179 BERGEN ST. BROOKLYN, NY 11217	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29527	\$421,527.00
99	SALVATORE, JULIANNE 309 101ST STREET BROOKLYN, NY 11209	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10632	\$160,850.00
100	SCHLATTE, KONRAD 22, MOSSBURY ROAD LONDON, SW 11 2PB UNITED KINGDOM	08-13905 (JMP)	CES Aviation LLC	09/22/2009	30733	Undetermined
101	SECRIST III, DELBERT 2015 LEEWARD LN NEWPORT BEACH, CA 926603806		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12230	\$16,872.01

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102	SHAFIR, MARK G. 145 E 92ND ST # 8A NEW YORK, NY 10128-2431	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30426	\$40,895,308.00
103	SHENTON, JOSEPH W. JR. 200 CHURCH RD WINNETKA, IL 60093-3944	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13293	\$421,020.09
104	SHERR, DAVID N 43 GARDEN ROAD SCARSDALE, NY 10583		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27437	Undetermined
105	SMEJKAL, FRANK 1305 BEVERLY STREET HOUSTON, TX 77008	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/23/2009	34672	\$78,000.00
106	SMITH, JAMES P. 50 CAMBRIDGE DR SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	09/23/2009	34565	\$614,929.39
107	SMITH, ROBERT DAVID 635 W 42ND ST # 2E NEW YORK, NY 10036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22928	\$5,277.21
108	STACK, RONALD A. 22 SHOREWOOD DRIVE SANDS POINT, NY 11050		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13430	\$4,406,999.00
109	STANDFORD-BUTLER, DEBORAH 26 CORNEILUIS WAY SOMERSET, NJ 08873		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28568	\$4,423.69
110	SYPECK, ROBERT S 15 HIGHLAND AVE FAIR HAVEN, NJ 07704	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29470	\$537,508.38
111	TAKIL, GURCAN 161 BLUE HERON CT HOLMDEL, NJ 07733	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18934	\$300,746.71

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112	TALBOT, BRIAN 15 CATHEDRAL AVENUE GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15083 ¹	\$692,289.00
113	THAW, MITCHELL D. 53 MAPLE AVENUE NORTH WESTPORT, CT 06880	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14034	\$56,027.90
114	THORNTON, MATTHEW 514 WILLOW RD WINNETKA, IL 60093-4134	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15753	\$95,345.00
115	TOBIN, PAUL G. 20 E. CEDAR ST., 4E CHICAGO, IL 60611		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11122	\$496,168.87
116	VENKATESH, PRASANA 17 EVELYN ROAD APT 20-05 309306 SINGAPORE		Lehman No Case Asserted/All Cases Asserted	08/06/2009	7477	\$181,619.00
117	VERMA, DIVYA 3195 ASHER RD ANN ARBOR, MI 48104-4170	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29706	\$2,072.00
118	VOJTA, MARJORIE C. 4412 COTTONWOOD SCOTTSBLUFF, NE 69361		Lehman No Case Asserted/All Cases Asserted	07/17/2009	5568 ²	\$7,583.74

¹ Claim 15083 is being reclassified as an equity interest solely with respect to its asserted claims for Equity Awards in the amount of \$692,289. All other portions of Claim 15083 were previously expunged pursuant to the Order Granting Debtors' Fifty-Third Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated 11/10/2010, ECF. No. 12681.

² Claim 5568 is being reclassified as an equity interest solely with respect to its asserted claim for Equity Awards in the amount of \$7,583.74. All other portions of Claim 5568 were previously expunged pursuant to the Order Granting Debtors' Sixty-Sixth Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), dated 12/22/2010, ECF. No. 13621.

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 176 - EXHIBIT 1: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
119	WALLACE, MICHAEL P. 2000 AVENUE OF THE STARS 7TH FLOOR, NORTH LOS ANGELES, CA 90067	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22290	\$27,710.00
120	WARREN, ANGUS 27 ANTROBUS ROAD LONDON, W4 5HY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	16274	\$128,206.00
121	WEILL, THIERRY FLAT 3, 95 AVENUE ROAD NW86HY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32231	\$107,008.00
122	WHITTEMORE, ERLE TODD 6179 E. OTERO DR. CENTENNIAL, CO 80112	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2389	\$90,640.96
123	WINTHROP, DEREK A. 203 EAST 72ND ST APT 5D NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31922	\$64,113.00
124	WOODTHORPE, JAMES W 44 HOLMEWOOD RIDGE LANGTON GREEN, KENT, TN3 0ED UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	34207	\$11,473.50
125	ZAMEER, KHAN H. 25-GREEN ACRES AVENUE EAST BRUNSWICK, NJ 08816	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30753	\$7,221.00
126	ZAVOLTA, FRANCESCA M. 311 WEST 76TH STREET APARTMENT 3 NEW YORK, NY 10023		Lehman No Case Asserted/All Cases Asserted	09/19/2009	19567	\$333,957.91
TOTAL						\$299,033,281.47

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 176 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS -
ADJOURNED OBJECTIONS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	CALHOUN, JOHN W. III 532 PEACHTREE BATTLE AVE, NW ATLANTA, GA 30305	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19255	\$200,000.00
2	CALLIES, GUILLEMETTE 16 BIS, RUE SOYER NEUILLY-SUR-SEINE, F92200 FRANCE		Lehman No Case Asserted/All Cases Asserted	07/20/2009	5733	\$12,482.00
3	COHEN, DARIAN J. 5035 WAGNER WAY OAK PARK, CA 91377	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16153	\$428,550.00
4	FORTUNE, JANICE K 4500 PARK COURT BELLAIRE, TX 77401	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15557	\$100,000.00
5	JACOBSON, LARS P. 909 15TH ST. HERMOSA BEACH, CA 90254	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24335	\$408,027.05
6	LIOTTI, FABIO 74 YORK MANSIONS PRINCE OF WALES DRIVE LONDON, SW11 4BW UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15120	\$3,519,222.00
7	MARCUS, LISA 131 DEVRIESE COURT TENAFLY, NJ 07670	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	16329	\$529,200.00
8	MCCOOEY, KEVIN C. 315 EAST 68TH STREET APT 8T NEW YORK, NY 10021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/04/2009	10370	\$378,851.13
9	PLASKETT, RODNEY A. 40 BIRCHWOOD LANE HARTSDALE, NY 10530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/01/2009	5063	\$62,290.47

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

**OMNIBUS OBJECTION 176 - EXHIBIT 2: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS -
ADJOURNED OBJECTIONS**

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
10	SAKS, ROGER 64 TWIN BROOKS RD SADDLE RIVER, NJ 07458		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19077	\$3,736,268.27
11	SARKAR, AMIT K 78 LANSDOWNE RD NOTTINGHILL LONDON, W112LS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/24/2009	34872	\$3,076,963.23
12	TUIL, LAURENT FLAT 4 FORDIE HOUSE 82 SLOANE STREET LONDON, SW1X 9PA UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32257	\$79,650.72
13	WARDELL, JEFFERY K. 2255 BUSH STREET #1 SAN FRANCISCO, CA 94115		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24545	\$50,638.80
TOTAL						\$12,582,143.67